EXCISE DEPARTMENT.

NOTIFICATION.

NOTICE OF SALE OF EXCISE AND OPIUM PRIVILEGES.

No. 26, *dated* 28*th February* 1917.

Notice is hereby given that the exclusive privilege of selling liquor, intoxicating drugs and opium in the several shops appointed for the purpose and published in the Schedule during the twelve months beginning 1st July 1917 and ending 30th June 1918, will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or District Officers of the Excise Department or other officers specially authorised by the Deputy Commissioners for the purpose, on the dates and at the Taluk or Sub-Taluk headquarters mentioned in the statement annexed, subject to the conditions hereinafter set forth. If the sales are not completed on the dates fixed, they will be continued on the next following days, close holidays excepted.

Condition of Auction Sale.

II. A deposit must be made by each bidder previous to bidding and will be received *by the selling officer on the day of sale.* A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.

III. The shops will be put up to auction in the order in which they are notified in the Schedule unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The rentals and the consumption of the previous three years will be notified for the information of bidders.

Note 1.—The privilege of vending toddy in any Coffee Estate may be sold to the Planter for any fixed amount not less than Rs. 12 per shop per annum.

Note 2.—Toddy shops in alienated villages whose claims to the Excise revenue from toddy have been recognized or have not yet been settled shall invariably be sold separately, and the amounts connected therewith shall be shown in the accounts under a distinct head.

IV. Every shop should, as a rule, be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

V. No person will be allowed to bid for another unless he holds a power-of-attorney from him.

VI. No shops will be knocked down in the name of two or more persons unless they represent a duly recognised company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

VII. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is insolvent or to prevent arrangements to the detriment of Government interests or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative after recording his reasons for doing so. Village officers will not be allowed to bid for or to have any pecuniary interest in shops for the sale of intoxicants within the limits of their villages.

VIII. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Government on the advice of the Excise Commissioner for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

IX. In cases of dispute at the time of auction, the selling officer's decision shall be final; and if for any reason the highest bid is rejected, the next highest shall be taken or the shop resold at his discretion.

X. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction later on. But the Deputy Commissioner has full discretion on this point.

XI. At the close of each day's sale, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit* which together with the initial deposit made under condition II, will make up one month's khist for each shop. Should he fail to do so, the deposit made by him under condition II will be forfeited and the shops will be put up again immediately to auction by the selling officer on the above conditions or otherwise disposed of by the Deputy Commissioner, and the defaulter will be debarred from bidding again for the same or for any other shop. In the case of foreigners the inital deposit together with the further deposit may be raised equal to two months' khist. Successful bidders shall be granted proper receipts for the amount deposited by them.

XII. Persons to whom shops have been knocked down and who have made deposits as provided in conditions II and XI shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice, and they shall also deposit* such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the cofiditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns. Should the initial deposit exceed the sum required to be deposited under this condition, the excess will be refunded unless the purchaser is required to make a deposit (twice that sum) under condition XIII *infra*.

XIII. If, on enquiry subsequent to sale, the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State, he may be required either to deposit twice the sum prescribed in condition XII *supra* or to get a surety, or sureties, residents of and possessing sufficient property in the Mysore State, to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation II of 1900) and also registered at the expense of the purchaser if the amount secured exceeds Rs. 1,000.

XIV. As soon as the sales are over, the sale conducting officer shall forward a list of successful bidders with his remarks to the Deputy Commissioner for confirmation, without delay.

* Deposits may be in cash or other approved security.

XV. On the failure of any person to make deposit under condition XII or to comply with the requisition under condition XIII *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forefeited and the shop be resold or otherwise disposed of at the discretion of the Deputy Commissioner.

XVI. Re-sales effected under condition XV will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the re-sale. In the latter case, the forfeited deposits will be deducted from the loss arising from the re-sale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

XVII. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below though a formal license may not have been issued to him.

XVIII. The deposit referred to in condition XII or condition XIII, as the case may be, will be taken as security for the due performance of the conditions of the license. It will be returned to the licensee after the expiry of the period of his lease and after adjustment from it of any dues payable by him to Government.

XIX. The licenses issued under the above clauses will contain the following general conditions common to all Excise and Opium licenses and the special conditions prescribed below for each particular kind:—

General Conditions applicable to all Excise and Opium Licenses.

The manufacturers of arrack and other country spirits as well as the licensees of Arrack Bonded Depots are prohibited from holding any interest in the retail vend of arrack or in the vend of other intoxicants and from employing any person who has such interest.

2. The limits within which sales and possession under any Excise or Opium licenses may be carried on will be specified by the Deputy Commissioner at the time of the grant of the license. The sale or possession (except subject to the rules applicable to unlicensed persons) of liquor, intoxicating drugs or opium outside those limits is prohibited except with the special permission of the Deputy Commissioner.

3. Sales must be conducted in a suitable building of which the whole or part must be entirely set aside for use as a depot or shop. If there are means of communications between the depot or shop and an adjoining dwelling house, they must be kept locked at night. In the case of arrack shops in Municipalities or towns having a population of 2,000 and over, the shop premises shall have no doors except into the main street; unless barred and protected by wire netting, no windows or other openings shall be allowed to the rear or at the ends of the building; there shall be no possible means of ingress or egress in any other direction; the bar at which the sale is held shall be opposite the entrance door and so situated that all persons inside can be seen by any one passing to and from in the street, and shall not be more than four feet raised from the ground and no second room shall be used for sale, or be kept open for customers. The interior of the shop shall be sufficiently lighted by day and night and the premises shall be kept clean and in a sanitary condition. The shop shall not be used as a place of residence but vendors, or care-takers may sleep in it at night, if necessary, to safeguard the stock.

4. Except in the case when two or more Foreign Liquor licenses or the ganja and the opium licenses in the same locality are held by one person, sales under each

license issued must be in different premises (Chemists and Druggists and Medical Practitioners excepted). The possession upon any licensed premises of any liquor, intoxicating drug or opium except that to which the license relates, or of any essence or substance used or capable of being used for colouring or flavouring liquor except in accordance with the terms of a compounding license is prohibited. But intoxicating preparations made from opium other than morphia or preparations for smoking may be prepared and sold in shops licensed for the sale of opium.

5. A signboard must be affixed to the front of each depot or shop showing the nature and number of the license under which sales are conducted there, the name of the licensee (and except in the case of Foreign Liquor or Special Liquors) the current rate of sale. These particulars must be legibly painted in the local vernacular. The license must be hung up in a conspicuous place within.

6. All liquor intoxicating drugs and opium sold or kept for sale shall be of good quality undiluted and unadulterated. Nor shall a blend of different kinds of liquors be made and sold under the designation of one of them. Nothing shall be added to them either to increase their intoxicating power or for any other purpose except the manufacture of intoxicating drugs in accordance with the terms of a license. All officers authorized to inspect depots and shops (*vide* condition 25 *infra*) are authorised to detain any liquor, intoxicating drug or opium found unfit for consumption or use, or which they may believe to have been tampered with, and the Excise Commissioner, Deputy Commissioners and District Excise Officers are empowered to destroy such as are found unfit for consumption or use.

7. The manufacture, sale or transport of liquor, intoxicating drugs or opium and the tapping or drawing of toddy in the case of palm trees by persons below the age of sixteen or by persons suffering from leprosy or any contagious disease and the employment of such persons in groves, shops or depots for the sale of the same are prohibited. The District Excise Officer may call for the names of all persons employed or proposed to be employed in depots, shops or groves and may forbid the sale of liquor or its manufacture or transport by any person whom he may disapprove.

8. No depot shall be opened before sunrise or kept open after 9 P.M., and no shops except those of toddy, shall be opened before 9 A.M., and kept open after 9 P.M., except under special authority. In the Cities of Bangalore and Mysore and in the Kolar Gold Fields, sales after 9 P.M. will be allowed in special cases under separate licenses and on payment of such fees as may be prescribed by the Excise Commissioner. Power is reserved to Deputy Commissioners on the report of the Police or for other sufficient recorded reasons, to order the closure of any particular shop either in towns or in the country at 8 P.M., or even at an earlier hour, if they consider such a course to be advisable in the interests of the public.

9. No drunkenness, disorder or gaming shall be permitted in depots or shops. Entertainments of any kind in depots or shops are also strictly forbidden.

10. No robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters shall be harboured in depots and shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police Officer.

11. No person shall be harboured in any depot or shop during the night.

12. Depots and shops situated on or adjacent to the line of march must be closed, if the Deputy Commissioner so orders, while a Regiment or Detachment of European or Native soldiers is passing or is encamped in the vecinity. Deputy Commissioners or Revenue Assistant Commissoners shall have power also to close any shops temporarily in times of religious excitement or disturbance. Every depot and shop-keeper shall on his own motion close his depot or shop when there is riot or disturbance in the neighbourhood.

13. The Deputy Commissioners may order the transfer of depots and shops from one locality to another within the limits of the same town or village or the closure of the same. But no new shops shall be opened except with the previous sanction of the Excise Commissioner.

14. The right is reserved to the Deputy Commissioner to grant "Occasional licenses" for the sale of liquor, intoxicating drugs and opium, on the occurrence of

fairs, festivals, etc., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall ordinarily be granted to the shop-keepers who usually supply the locality or to the representatives of the renter. Their period shall not exceed ten days and the fee to be paid therefor shall be fixed at the Deputy Commissioner's discretion unless he decides to sell the same by public auction.

15. No liquor, intoxicating drug or opium shall be sold or given—

(*a*) except at shops specially approved by the General Officer Commanding the Division (or independent Brigade) or the Officer Commanding the Cantonment or Camp, and then only in respect to such liquors as shall be approved by the same authority in consultation with the local Excise authorities and specified in the license—

(1) to sailors of the Royal Navy, soldiers and the members of their families, or,

(2) to any other person living in barracks;

(*b*) (1) to persons whom a vender knows, or has reason to believe, to be camp followers, *i.e.*, all class of followers (other than private servants) whether on or off duty, who have a right to be in cantonments;

(2) to Policemen, Excise Officers and Railway servants when on duty, or.

(*c*) in any circumstances, to any—

(1) European vagrant under escort of the Police;

(2) child under 16 years of age;

(3) insane person; or

(4) person known or believed to be intoxicated.

16. No privilege of supply or vend shall be sold, transferred or sub-rented without the Deputy Commissioner's previous permission, which will only be given if the applicant is prepared to forfeit his deposit already made except in cases where the Deputy Commissioner sees reason not to enforce the penalty. Nor, if the Deputy Commissioner so orders, shall any agent be appointed for the management of any such privilege without his previous approval.

17. No holder of any Excise or Opium License will be allowed, without the written permission of the Excise Commissioner, to possess or continue to possess any interest direct or indirect in any Excise or Opium License outside the Territories of Mysore, or in the Civil and Military Station of Bangalore.

18. Depots and shops must be kept open unless their temporary or permanent closure is authorised under condition 12 or 13 *supra* and such supply of liquor, intoxicating drugs or opium as the Deputy Commissioner may consider sufficient to meet local requirements must be maintained therein. The details of such supply will be published in the *Mysore Gazette*. Shops not opened by 1st July or on such dates to be fixed by the Deputy Commissioner in the case of bagani toddy shops shall be liable to be re-sold at the risk of the licensees.

19. No liquor, intoxicating drug or opium shall be sold in shops except for cash. The licensees shall be bound to give intimation of the offer of anything other than cash to the nearest Magistrate or Police officer. This condition is not, however, meant to restrict credit sales in the ordinary course of business by shop-keepers or firms of standing and respectabilty dealing in Foreign and Special Liquors for consumption off the premises.

20. No liquor, intoxicating drug or opium shall be sold below the minimum prices prescribed for the sale of the same as noted in the foot note.*

21. No liquor, intoxicating drug or opium in excess of the quantity prescribed for possession without a license shall be permitted to be removed by any person at any one time from any licensed premises without a valid permit.†

*1. Arrack 30° Under Proof—Minimum price 2 annas 4 pies per dram.
2. Ganja—Minimum selling price at 3 annas per tola.
3. Opium—The vendor may fix his own price.
4. Toddy—Minimum price as notified in the Schedule.

†1. Arrack—One reputed quart.
2. Toddy—Four imperial quarts or one gallon.
3. Ganja—Four tolas.
4. Opium—One tola.
5. Foreign Liquors—Two gallons.

22. True accounts of transactions shall be maintained from day to day in ink in the prescribed form unless dispensed with by the Deputy Commissioner for duly recorded reasons in cases other than District Headquarters and Kolar Gold Fields Excise shops. The account and permit books may be obtained from the local Excise Officers on production of receipts for the payment of the cost price into a Government Treasury. Permits for liquor, intoxicating drugs or opium received must be carefully filed. The accounts and permits shall immediately after the expiry of the lease, be handed over to the Range Inspectors who shall preserve them for a further period of one year before they are destroyed.

23. Such returns and information as may be required from time to time by any officer not below the rank of an Excise Assistant Inspector shall be furnished by holders of licenses without delay.

24. Only such weights and measures as may from time to time be prescribed by the Excise Commissioner shall be possessed or used on any licensed premises. The possession or use of weights or measures that are incorrect on any licensed premises will render the licensee liable to punishment. In the case of toddy shops, earthen or other measures may be used provided they are of the same capacity as those of the prescribed measures which must however be maintained in all licensed premises. There is no objection however to use a quarter seer toddy measure in case of necessity.

25. Any officer of the Excise Department of rank not lower than Sub-Inspector is authorised to inspect licensed shops and depots. These officers are empowered to enter and examine the premises, to test weights and measures in use and the liquor, intoxicating drugs and opium in the possession of licensees, and to call for and check the accounts kept in the shop or depot. Police officers will also make an inspection when it comes within the scope of their duty.

26. An inspection note-book, within the pages numbered consecutively, for inspecting officers to enter their remarks in shall be maintained, and always kept in the shop and be handed over to the Excise Inspector in charge of the range or any officer authorised by him to receive it on a receipt being given therefor, when it is wanted by such officers for the purposes of an enquiry under the Excise Regulation or the rules framed thereunder.

27. The amount for which the privilege has been purchased shall be payable in twelve equal monthly instalments into the local Government Treasury together with any Railway cess, the levy of which has been already ordered (as noted in the foot note)* or may be ordered in the course of the year on or before the 10th of each month beginning with July. Licensees who fail to make payment of monthly instalments as aforesaid shall be liable to pay interest from the following day together with such fines as may be imposed by the Deputy Commissioners. Shops will be liable to be resold for failure to pay khist only after the 20th of the month. The service of notice on the defaulting licensee apprising him of the fact of resale of his shop or shops will be dispensed with under this rule. The licensee of a jatra shop shall pay the rent thereof in full before the jatra begins.

NOTE.—In the malnad and semi-malnad taluks, the Deputy Commissioners may permit patels of villages who are not themselves licensees to receive payments not exceeding Rs. 50 from any individual at a time.

28. No remission or abatement of the rent shall be claimable on any account whatever.

29. Any sum due by a licensee may be recovered by attachment and sale of the property of the licensee or his surety under any law for the time being in force for the recovery of arrears of land revenue or adjusted from the deposit, if any, made by him at the commencement of the lease. He shall be bound to replace any sums adjusted from his deposit within fitfeen days of receipt of notice from the Amildar.

*Kind	Items	
Toddy	Tree tax, tree rent and shop rent	3 pies in the rupee in Tumkur District, 6 pies in the rupee in Kolar and Chitaldrug Districts.
Special liquor ...	Duty	
Arrack		
Ganja and Majum ...		
Beer		

30. Power is further reserved to Revenue Officers to suspend licenses in case of failure of payment of khists or (in the case of toddy) tree-tax also on the due dates. In the case of arrack, toddy and drug shops this power will be exercised by Amildars and in other cases by the Deputy Commissioners.

31. In the event of the aforesaid arrack, toddy or drug licensee failing to pay his khist, the Amildar with the sanction of the Deputy Commissioner by record in writing and after suspending the license shall re-sell after the 20th of the month for which the khist is due or on any subsequent date or dates for reasons which will be recorded in writing the privilege of sale with effect from the date of issue of license to the new purchaser or the privilege may be otherwise disposed of subject to the Deputy Commissioner's confirmation. All losses on account of suspension and re-sale or other disposal of the privilege shall be borne by the defaulting licensee, but he shall have no right to gain, if any, which accrues. The whole of the deposit, if any, made at the commencement of the lease will be liable to forfeiture at the discretion of the Deputy Commissioner who may either direct such forfeiture or appropriate the same towards the arrears due by the defaulter as well as towards the deficits if any arising from the re-sale or other disposal of the privilege. The officer who has power to suspend the license may, however, at his discretion, allow sales to continue pending re-sale or other disposal of the privilege.

32. Interest on all moneys due shall be payable at the rate of one pie per rupee or fraction of a rupee per month or fraction of a month.

33. Infraction of any of the conditions of the license either by a licsnsee or by any person in his employment will entail on the licensee—

either (*a*) fine up to Rs. 50;

or (*b*) forfeiture of deposits, if any, and cancellation of license and re-sale or other disposal of the privilege at the risk of the licensee.

The licensee or his agent or both may also be prosecuted for the specific offence committed. The rent for the whole lease shall become due at once, when a lease is cancelled under this condition.

NOTE.—For continuing breaches of a license, continuing fines may be imposed.

34. Any license may be forfeited and the privilege re-sold or otherwise disposed of at the risk of the licensee if the licensee be convicted before a Magistrate of any offence against the *Excise Regulation or Opium Act* or of any offence under the Indian Penal Code, which in the Deputy Commissioner's opinion renders him unfit to hold it. *The purchaser of a privilege is liable to the penalties prescribed in this condition if he is convicted of any such offence as above contemplated after the confirmation of the sale of the privilege to him though before issue of a formal license.* Forfeiture of any license under this clause shall involve forfeiture of the balance of all deposits after payment to Government of all sums due under the lease.

35. Licensees are bound to report to the Deputy Commissioner all instances which come to their knowledge of persons employed by them in the manufacture, carriage or sale of liquor, opium and intoxicating drugs, committing breaches of the Excise or Opium Laws or of engagements entered into by them and to comply with the Deputy Commissioner's orders respecting the continued employment of such persons. No persons who have been convicted under the Indian Penal Code shall be employed in the carriage or sale of liquor, opium and intoxicating drugs without the Deputy Commissioner's previous permission.

36. Pecuniary dealings by licensees of any kind whatever with officials of the Excise Department are absolutely prohibited.

37. With the sanction of the Excise Commissioner, any license shall be revocable by the Deputy Commissioner at his discretion on giving the licensee fifteen days' notice of such revocation, in which case a proportionate part of the fee paid will be refunded.

38. All licensees shall be bound by any additional general rules that may be prescribed under the Excise or Opium Laws and if so required by the Deputy Commissioner or any officer authorized by him, to deliver up their licenses for amendment or for the issue of fresh ones.

39. No licensee shall have claim to any compensation or remission on account of any arrangements which may be made in regard to liquors or intoxicating drugs other than those to which his license relates.

40. No licensee of any one kind of liquor shop shall, during the term of such license, have any interest in the exclusive privilege of vending any other kind of liquors within five miles from it, nor shall he permit any person having such interest to hold any share or interest in his exclusive privilege.

41. The licensee shall be bound to take over any liquor or drug which may remain in the shop as stock in hand belonging to the outgoing licensee, whether the privilege is purchased at a re-sale or at an original sale, at the time when the privilege is made over to the former, paying the latter such compensation for the same as may be fixed by the Deputy Commissioner.

XX. Conditions applicable to Arrack Licenses.

1. The privilege conferred by the license extends only to the sale of arrack of the strength of 30° U.P. In places where there are no shops for the vend of Foreign Liquors or Special Liquors manufactured in the Government Central Distillery at Bangalore the holder of the arrack shop license of approved character may with the sanction of the Excise Commissioner, be permitted to sell Special liquors in duly corked sealed bottles not to be drunk on the premises subject to conditions otherwise applicable to the sale of arrack. Similarly, in places where separate shops are not licensed for the sale of sugar-cane jaggory arrack, of 30° U.P. the arrack shop-keeper may be permitted to sell jaggory arrack in reputed pint or quart bottles. This privilege is however liable to be withdrawn at any time during the lease and it shall not be open to the licensee to claim any compensation on this account. But in places where both arrack and special liquor shops exist the privilege of selling bottled jaggory arrack will be disposed of by the Deputy Commissioner by getting both the licensees to bid.

2. Spirits shall be purchased only from the Bonded Depots established by Government at the rates noted below:—

Per gallon	Duty	Price	Carrying contractor's fees	Bottling charges	
				Qrts.	Pts.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
(1) Molasses arrack 30° U.P. in bulk ...	5 4 0	0 13 2	Nil.	.....	.....
(2) (*a*) Sugar-cane Jaggory arrack 30° U.P. (*b*) Molasses arrack in bottles	5 4 0	0 13 2		2 6 0	2 14 0
(3) Rectified Spirit 60° O.P. ...	12 0 0	2 15 8		2 6 0	2 14 0
(4) Methylated Spirit 60° O.P. ...	0 2 2	2 5 10		0 8 0	0 13 5
NOTE.—Total cost price per gallon in quarts will be Rs. 3-3-0 and in pints Rs. 3-8-0.			Rs. a. p. 0 2 4		
(5) Proof Spirit	7 8 0	1 1 2		1 8 0	.....
(6) Brandy 20° U.P.	6 0 0	1 13 7		2 6 0	2 14 0
(7) Whisky 20° U.P.	6 0 0	1 12 6		2 6 0	2 14 0
(8) Gin 20° U.P.	6 0 0	1 9 9		2 6 0	2 14 0
(9) Rum 20° U.P.	6 0 0	1 8 9		2 6 0	2 14 0
(10) Milk Punch (contains only 30 drs. of 15° U.P. liquor in a gallon of Milk Punch).	3 12 0	2 13 2		2 6 0	2 14 0

N.B.—Railway Cess at the rate of 3 pies in the rupee in Tumkur District and 6 pies in the rupee in Kolar and Chitaldrug Districts will also be recovered on duty only.

(1) The quantities purchased at one time shall not fall below one gallon of arrack or three bottles or six pints of other kinds of liquors. For the transport of liquor from the Bonded Depots, arrack shop-keepers

should provide themselves with jars or other suitable receptacles which can be effectively closed and sealed and also arrange to get the consignments properly sealed before delivery from the Bonded Depots.

(2) The licensee shall pay the above duty, price and other charges into a Taluk Treasury or to a special shroff, if any, appointed on this behalf at the cost of Government, and located at the Taluk Cutcherry to receive such duty, price and other charges *daily* including Sundays and holidays or to such other officer as may be appointed by the Deputy Commissioner, and shall obtain a receipt in the prescribed printed form. For this purpose a chellan book prescribed for the year will be granted to each shop-keeper free of cost in the first instance. On production of such receipt, the Bonded Depot-keeper shall issue the quantity of liquor equal to the amount of duty and price shown in the said receipt which will be forwarded to the Deputy Commissioner's office under the endorsement of the Bonded Depot-keeper aforesaid, as to the date and hour when the liquor was issued. The Depot-keeper aforesaid shall issue a permit in the prescribed form for the transport of liquor from the Bonded Depot. He shall also issue sample bottles with the consignments in such manner as may be ordered by the Excise Commissioner.

(3) The licensee shall sell palmyra jaggory and molasses arrack of 30° U.P. to the public at not less than Rs. 7-7-0, per gallon, *i.e.*, at annas two and pies four per dram (which is equal to 1-51st part of a gallon) and sugar-cane jaggory arrack at not less than Rs. 1-10-0 per reputed quart bottle or at such other price as may be fixed from time to time. In special localities where molasses arrack is licensed to be sold in quart or pint bottles, the licensee shall sell the same at not less than Rs. 8-4-0 per gallon.

(4) Persons who purchase group of shops may, with the special permission of the Excise Commissioner who is at liberty to refuse it and under a license by a competent authority, open a depot and remove thereto liquor purchased from the Bonded Depot and issue therefrom the requisite supply to their shops.

(5) No consignments of arrack received at the shop which have been transported through British Territory shall be opened before they have been verified by the officers authorised to do so.

(6) The arrack kept in his shop, offered for sale and sold, shall be unadulterated and undiluted, and it shall be of the same quality and strength as issued from the Bonded Depot subject to such margin as may be allowed by the Excise Commissioner from time to time.

NOTE.—The licensee shall maintain intact the sample bottle issued to him by the Bonded Depot-keeper with each consignment till the bulk of the liquor in the consignment is exhausted.

(7) "Arrack shop-keepers may be required by the Health Department to keep a pail of water in their shops for the purpose of washing tumblers used by consumers. Suitable arrangements shall, in this case, be made so that the vendor does not himself become the cleaner of such tumblers. A pail of water shall be kept at some distance from the counter or bar and a separate individual told off for the purpose of washing the vessels used for drinking."

(8) The licensee of every shop in the Cities of Bangalore and Mysore shall pay registration fee at the rate of Rupees (180) one hundred and eighty per annum in advance for the period of the license for his shop and he shall pay a surcharge of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

XXI. Conditions applicable to Toddy Licenses.

(1) The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy. But in tracts where both Date and Bagani toddy shops exist, the licensee of the Date toddy shop shall not tap Bagani trees and the licensee of the Bagani toddy shop shall not tap Date trees; but both licensees can tap any of the other palm trees named above.

(2) For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands under private arrangements between himself and the owners of such lands. If the Deputy Commissioner is satisfied that the said (hiduvali) trees should not be tapped, he is competent to withdraw the tree-tapping license and the licensee affected thereby shall not claim any damages therefor. In the case of trees on Government unoccupied lands included in the date reserve list and reserved for future use the previous sanction of the Excise Commissioner should be obtained before accepting applications for licensing them. He may purchase toddy from any licensed toddy shop-keeper on application to the Inspector, who will grant the required permits on proof of the necessary for the same in the following cases :—

(*a*) Where there is an unusual demand for toddy in a shop in consequence of a festival or for any other valid reason to be recorded by the Range Inspector.

(*b*) Where trees have ceased to yield during the last few days of a lease.

(*c*) Where toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before the first few days of the new lease.

(3) No toddy except the produce of trees licensed for that shop and covered by a transport permit shall be transported to or kept in the shop or offered for sale or sold.

(4) The licensee shall be responsible to Government for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the rules relating thereto.

(5) If any instalments are not paid within the time, the tapping license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation. Fresh applications for trees shall not be accepted from licensees until the arrears of tree-tax relating to all their shops are paid up.

(6) In case of default, the Amildar will order the suspension of the tapping license till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter or his agent or employee continues to tap the trees, any or all of them will be punished departmentally or be prosecuted for illicit tapping.

(7) Tree-rent at Re. 0-4-3 per tree shall be paid at the time of application for a tapping license for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore. Railway cess on tree-rent will be levied in addition in the districts of Tumkur and Chitaldrug and Kolar as stated in the foot notes to General Condition 27 *supra*.

NOTE.—No trees on Government occupied land can be tapped without the consent of the owner. The present arrangements as regards trees in alienated land will hold good, subject of course to the levy by Government of tree-tax

(8) The tapping of date trees is subject to the following conditions :—

(*a*) Date trees shall be tapped only by professional men.

(*b*) Trees tapped one year shall not ordinarily be tapped the next year.

(c) Trees shall not be over-tapped or over-worked.

(d) In no date trees shall the initial incision be made at any point within four feet from the ground or eighteen inches from the top of any other incision except in places where permission is specially given by the Deputy Commissioner.

(e) The depth and width of the incision shall not exceed one-third of the diameter of the tree, and the length of it shall not exceed eight inches.

(f) The central spike-like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters, on that face of the tree on which the incision is made.

(g) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him or any other trees.

(h) The licensee or his employer will be liable to pay a fine of two rupees for each tree, which may die from over-tapping or careless tapping either during the lease or within six months after its expiration. The fine will be levied on trees found dead at the close of every quarter. He will be liable to pay a similar fine for every tree which he prepares for tapping if it dies in consequence of such preparation before he taps it.

(i) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department which that department may require to cut down or strip of their leaves or branches.

(j) When the licensee makes default and his shop is re-sold, or otherwise disposed of his rights to and claims on all toddy-yielding trees for the purpose of tapping cease and determine.

(9) The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope making, basket making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.

(10) Deputy Commissioners may, subject to the orders of the Excise Commissioner from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

(11) The distillation of spirit from toddy is absolutely prohibited.

(12) If the licensee of a group of shops wishes to establish a depot for depositing toddy required for distribution to his shops, he shall obtain a license for it in the prescribed form. The toddy intended for each shop shall be distributed in accordance with the permits granted for transport from the depot to the shop. The permits issued with the toddy transported shall be subject to examination and check by the officers authorised in this behalf.

(13) Tree-foot sales or sales in the open or the disposal of toddy in any other manner unauthorised by the rules, are strictly prohibited. Provided, however, that in Bagani tracts, the licensee who has purchased the right of vend of Bagani toddy, may permit the tapping of Bagani trees for domestic consumption as well as for sale within the limits of the village purchased by him.

(14) The licensee or his vendors shall not sell to any person more than three measuring seers of toddy to be consumed by the person at one time in the shop, nor shall it be sold to the public at less than the

retail rates fixed by Government and mentioned in the schedule. Toddy can be removed without a permit for consumption up to the limit of one imperial gallon or four seers.

(15) In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-man to enable Excise Officers to examine spathes or incisions as the case may be.

(16) The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.

(17) The following rules shall regulate the issue, etc., of licenses under Section 12 of the Mysore Excise Regulation, V of 1901, for the tapping of toddy producing trees and for the drawing of toddy therefrom :—

1. Tree-tapping licenses in the prescribed form shall be issued on the application—

(*a*) of licensed toddy shop-keepers or of their duly authorised agents;

(*b*) of toddy shop-keepers or renters in the Madras Presidency; and

(*c*) of tree-owners in the coffee estates, hittals and khans in malnad free of the prescribed tree-tax for drawing toddy for *bona fide* domestic purposes as per Government Order No. 11897-906—Excise 485, dated 28th June 1898, for such number of trees as may be found necessary by the Excise Commissioner.

The licenses may be issued in the name of the applicant himself or of his nominee.

2. Application for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the Range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him. Applicants must first pay the first instalment of tree-tax together with the tree-rent on Government trees due on account of the trees which they desire to tap.

3. The tree-tax on toddy produced by trees in the Madras Presidency, but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed challan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules; and will obtain a transport permit from the Inspector concerned in the Mysore State, for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules. The British and the Mysore Governments reserve to themselves the right to impose in addition to the tree-tax, a rent for the use of trees belonging to them, the same when imposed being payable by British and Mysore Licensees alike. The arrangements agreed to by the Madras and Mysore Governments with regard to the issue of the licenses for tapping trees in either territory on the application of shop-keepers in the other do not prevent the reservation of trees in any specified area, in the Madras Presidency or in Mysore State, with a view to afford rest thereto or for other sufficient reason and the mere payment of tree-tax into the British or the Mysore Treasury does not entitle an applicant to tapping licenses for trees so reserved.

4. Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked, in token of his consent to the trees being tapped and to holding himself liable for the tree-tax in case the license-holder fails to pay it and such countersignature shall, in the case of illiterate owners, be attested by the patel or shanbhog of the village in which the trees stand. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.

5. On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector or or in special cases by an officer not inferior in rank to a Sub-Inspector and for the timely issue of the license and transport permits as detailed in the T. T. Rules. Applicants for date trees shall get the requisite space on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax and tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

6. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or spaces for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.

7. For all toddy-yielding trees, tree-tapping licenses shall be annual, from the 1st July to the 30th June next irrespective of the time when the application for a tree-tapping license is made. For the convenience of the licensee, the applications for tree-tapping licenses will be received, trees will be marked, and licenses will be issued during the fifteen days, and pots may be attached to such marked trees during the eight days, immediately preceding the period to which they relate to take effect from the commencement of such period. Provided that no toddy shall be removed from the trees except during the currency of such license.

8. Between sunset and sunrise no toddy shall be drawn or kept by a person holding a license under these rules in the garden or field in which stand the trees which he is licensed to tap. The Excise Commissioner may relax the restriction in any local area on sufficient cause being shown. This will not apply to toddy contained in the pots attached to the spathes of the trees.

9. The following shall be the fees payable on account of each tree for the tapping of which license is applied for:—

Description of trees.	*Rates of tree-tax per tree per annum.* Rs. a. p.
Date	2 0 0
Cocoanut	3 0 0
Palmyra	1 12 0
Bagani or sago	2 0 0
Dadasal (Arenga wightii)	0 12 0

NOTE.—The licenses will be free of tax to the Mysore Government in the cases specified in clause 17 (1) (c) *supra*.

10. The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

Period within which license is applied for	Proportion of tree-tax to be paid at the time of application for license	Proportion of tree-tax to be paid on the last day of the second month
Between 1st July 1917 and 31st March 1918.	One-half ...	The remaining half
Between 1st April 1918 and 30th June 1918.	The whole ...	.....

XXII.—Conditions applicable to Ganja Licenses.

(1) The privilege conferred extends only to the sales of Ganja, Bhang and other intoxicating drugs prepared from the hemp plant.

(2) Ganja, Bhang or other preparations and admixtures of Ganja, (except halva, which may be made from the powder on the retail vendor's hand, under authority of the Inspector for sale to the public and on the responsibility and at the risk of the vendor), shall be purchased from Government only, and shall be covered by a permit in the prescribed form.

(3) Ganja, Bhang and Majum shall be sold at such prices as may be fixed hereafter and these prices shall be, in addition to Excise duty, at the rate of Rs. 12-8-0, Rs. 3-0-0 and Rs. 1-8-0 per seer, respectively.

(4) The licensee shall pay the above duty and price into a Taluk Treasury and shall obtain a receipt in the prescribed printed form. On production of such receipt the Taluk Treasury shall issue the quantity of Ganja equal to the amount of duty and price shown in the said receipt, and a permit in the prescribed form of the transport of the same. In the case of Majum, however, the receipt should be produced to the Bonded Depot-keeper who shall issue the quantity of Majum equal to the amount of duty and price shown in the receipt under cover of a pass in the prescribed form.

(5) The licensee shall sell Ganja at not less than Rs. 15 for a seer of 80 tolas or not less than annas three per tola and at not less than Rs. 2-1-4 for a seer of Majum or not less than 5 pies per tola.

(6) The licensee shall not sell to any person more than four tolas of Ganja during one day on any pretence whatever.

(7) The consumption of Ganja in the shop or the selling of the same to persons keeping ganjakanas or such secret places where people congregate to smoke or partake of Ganja is prohibited.

(8) No female shall be employed in the sale of intoxicating drugs.

XXIII.—Conditions applicable to Opium Licenses.

(1) The licensee shall be bound by the rules prescribed under the Opium Act now in force, or such other law as may hereafter be enacted in the Notifications of Government and of the Excise Commissioner and any additional general or special rules which may from time to time be notified.

(2) The smoking or consumption of opium or its preparations in any form in premises licensed for sale and the sale of morphia or preparations for smoking are prohibited.

(3) No shops shall be opened without a license from the Deputy Commissioner. The usual counterpart agreements must be executed by the licensees.

(4) Private persons are permitted to manufacture intoxicating drugs and smoking preparations for their own use only, provided they do not exceed the limit for possession.

(5) Shop-keepers shall obtain their supply of opium from any Taluk or District Treasury in entire cakes of twenty or forty tolas (more or less) at a time at the rate of Rs. 41-8-0 per seer of 80 tolas. The purchase shall be covered by a permit in the prescribed form.

(6) No opium other than that obtained in the manner specified above shall be sold, received or possessed by shop-keepers. Nor shall any items of food or drink be vended in any retail opium shop.

(7) The privilege conferred extends only (*a*) to the retail sale of opium in ordinary shops and (*b*) to the manufacture and retail sale of intoxicating preparations made from opium or poppy other than morphia or preparations for smoking, in firms or institutions duly sanctioned.

(8) The licensee shall sell opium to the public at any rate he may fix for a tola.

(9) The licensed shop-keeper may not sell at one time to any person more than one tola of opium or any other preparations of opium.

(10) The licensee shall keep no greater quantity of opium or intoxicating preparations other than morphia or preparations for smoking, than that fixed by the Deputy Commissioner at the time of granting the license.

(11) No female shall be employed in the sale of opium or its preparations.

MYSORE EXCISE DEPARTMENT.

SCHEDULE.

The exclusive privilege of vending arrack, toddy, intoxicating drugs and Special Liquors in the several taluks of the Mysore State during 1917-18 will be put up to public auction in the respective Taluk Kacheries on the dates mentioned hereunder:—

Date of Sale.

(Annual)

District	Taluk	Date	District	Taluk	Date
Bangalore	Bangalore	23rd April 1917	Hassan	Manjarabad	25th April 1917
	Kankanhalli	26th do		Belur	28th do
	Channapatna	28th do		Arsikere	2nd May 1917
	Magadi	30th do		Channarayapatna	5th do
	Nelamangala	2nd May 1917		Hassan	8th do
	Dodballapur	4th do		Arkalgud	10th do
	Devanhalli	5th do		Hole-Narsipur	12th do
	Hoskote	7th do			
	Anekal	9th do			
Kolar	Malur	20th April 1917	Kadur	Kadur	16th April 1917
	Goribidnur	23rd do		Tarikere	18th do
	Bagepalli	27th do		Narasimharajapura	20th do
	Chikballapur	30th do		Koppa	23rd do
	Siddlaghatta	2nd May 1917		Mudgere	27th do
	Chintamani	4th do		Chikmagalur	30th do
	Srinivaspur	7th do			
	Kolar	10th do			
	Mulbagal	14th do			
	Bowringpet	18th do			
Tumkur	Tumkur	16th April 1917	Shimoga	Tirthahalli	12th April 1917
	Kunigal	19th do		Nagar	16th do
	Gubbi	21st do		Sagar	19th do
	Tiptur	24th do		Sorab	21st do
	Chiknayakanhalli	27th do		Shikarpur	24th do
	[illegible]	30th do		Honnali	27th do
	Muddagiri	3rd May 1917		Channagiri	30th do
	Pavagada	7th do		Shimoga	3rd May 1917
Mysore	Mysore	21st April 1917	Chitaldrug	Hosdurga	23rd April 1917
	Heggaddevankote	24th do		Holalkere	25th do
	Hunsur	27th do		Davangere	27th do
	Yedatore	30th do		Jagalur	30th do
	Seringapatam	2nd May 1917		Chitaldrug	2nd May 1917
	[illegible]	5th do		Hiriyur	4th do
	Nagamangala	7th do		Challakere	7th do
	Mandya	9th do		Molakalmuru	9th do
	Malvalli	12th do			
	[illegible]rsipur	15th do			
	Nanjangud	18th do			
	Gundlupet	21st do			
	Chamarajnagar	23rd do			
	Yelandur	25th do			

P. RAGHAVENDRA RAO,
Excise Commissioner.